

House Substitute Amendment No. _____ for
HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 1209, Section 32.400,
Page 3, Line 9, by inserting after all of said section, the following:

"52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the address of the taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the statements and receipts shall be furnished by the county commission. The failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer of any tax liability and penalties and interest imposed [on him] by law. No penalty or interest imposed under any law shall be charged on any real property tax when there is clear and convincing evidence that the county made an error or omission in determining taxes owed by a taxpayer.

2. The county collector shall refund penalties, interest, and taxes if the county made an error or omission. If a taxpayer believes that an error or omission has occurred and discovers the error or omission after December thirty-first, and the taxpayer has not paid current year taxes owing, the taxpayer shall pay the taxes with any penalties or interest owing. The taxpayer may then submit a written request for a refund of penalties, interest, or taxes to the county commission. If the county commission approves the refund, then such penalties, interest, or taxes shall be refunded as provided in subsection 5 of section 139.031, RSMo.

52.290. 1. In all counties except counties having a charter form of government and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of seven percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county general fund, two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the tax maintenance fund of the county as required by section 52.312 and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo. In any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, four-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county general fund and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.

2. In all counties having a charter form of government and any city not within a county, the collector shall collect on behalf of the county and pay into the county general fund a fee for the collection of delinquent and back

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1 taxes of two percent on all sums collected to be added to the face of the tax bill and collected from the party paying
2 the tax except that in a county with a charter form of government and with more than two hundred fifty thousand but
3 less than seven hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the collection
4 of delinquent and back taxes of three percent on all sums collected to be added to the face of the tax bill and collected
5 from the party paying the tax. If a county is required by section 52.312 to establish a tax maintenance fund, one-third
6 of the fees collected under this subsection shall be paid into that fund; otherwise, all fees collected under the
7 provisions of this subsection shall be paid into the county general fund.

8 3. Such county collector may accept credit cards as proper form of payment of outstanding delinquent and
9 back taxes due. No county collector [may] shall charge a surcharge for payment by credit card."; and
10 Further amend said bill, Section 67.175, Page 5, Line 64, by inserting after all of said section, the following:

11 "67.548. 1. In any first or second class county not having a charter form of government, which contains all
12 or any part of a city with a population of greater than four hundred thousand inhabitants, in which the voters have
13 approved a sales tax as provided by section 67.547, the county commission may:

14 (1) Reduce or eliminate the county general fund levy, the special road and bridge levy, or the park levy; and
15 (2) Grant county sales tax revenues to cities, towns and villages and to special road districts organized
16 pursuant to chapter 233, RSMo.

17 2. [If the county commission reduces a special road and bridge tax levy pursuant to this section which results
18 in a reduction of revenue available to a city, town or village or to a special road district organized pursuant to chapter
19 233, RSMo, the commission shall in that year in which the reduction of revenue occurs set aside and place to the
20 credit of each such entity sales tax revenues in an amount at least equal to that which each such entity would have
21 otherwise been entitled from the special road and bridge tax levy, had it not been for such reduction. In subsequent
22 years, each such entity shall receive from the county an amount of sales tax revenue equal to the amount of special
23 road and bridge tax revenue that each such entity would have received in that year, but for the reduction in the special
24 road and bridge tax. The county shall transfer such sales tax revenue to each such entity in twelve equal monthly
25 installments during each year in which such entity is entitled to receive such sales tax revenue] Nothing herein shall
26 restrict or eliminate the county's obligation to allocate revenue from the special road and bridge levy, as annually
27 considered by the county commission, to the cities, towns, and villages and to special road districts organized under
28 chapter 233, RSMo. Additionally, in the event the county utilizes sales tax revenues received under section 67.547
29 for the county's road and bridge program, the county shall be obligated to pay the same allocation percentage of such
30 revenue to the cities, towns, and villages and to special road districts as if such revenue had been received pursuant to
31 the special road and bridge levy and shall be paid in twelve equal monthly installments during the year in which such
32 entity is entitled to receive the revenue. Nothing herein shall be deemed to eliminate or restrict the county's discretion
33 in setting the special road and bridge levy or the amount of sales tax revenue to be used for the county's road and
34 bridge program."; and

35 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

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